



MISSOURI STATE BOARD
OF ACCOUNTANCY
CERTIFICATION OF EXPERIENCE

P.O. BOX 613
JEFFERSON CITY, MISSOURI 65102

NAME OF APPLICANT (FIRST, MIDDLE, LAST)			
NAME OF EMPLOYER			
EMPLOYER ADDRESS			
DATES OF EMPLOYMENT	▶	FROM	TO
		<input type="checkbox"/> FULL-TIME	<input type="checkbox"/> PART-TIME
<p>I have read the experience requirements set forth in Section A of this form and certify that the above-named applicant's experience is qualifying experience for a permit to practice under the category of experience summarized below:</p> <p><input type="checkbox"/> Two years experience in the practice of public accounting under the supervision of a licensed CPA.</p> <p><input type="checkbox"/> Two years experience under the supervision of a licensed CPA as an employee of the State Auditor, State Treasurer or Secretary of State of Missouri, a cabinet-level department of the State of Missouri, a type III agency of the State of Missouri or an appropriation committee of the Missouri General Assembly. To satisfy this requirement the elected state official or agency director must be a licensed CPA.</p> <p><input type="checkbox"/> Two years experience as an employee of a federal audit agency or the office of an inspector general of the United States under the supervision of a licensed CPA, grade GM-15 or above.</p> <p><input type="checkbox"/> Four years experience in the practice of governmental accounting, budgeting or auditing (including the auditing of tax returns) as an employee of the State of Missouri, a political subdivision of this state or the federal government, under the supervision of a licensed CPA.</p> <p>I also certify that the above-named applicant's activities during his/her employment were under the level of supervision set forth in Section A of this form.</p>			
PRINT OR TYPE YOUR NAME		POSITION/TITLE	
CERTIFICATE NO.	DATED	CERTIFIED BY (STATE)	
AFFIDAVIT			
MUST BE SIGNED IN PRESENCE OF NOTARY		SIGNATURE	
AFFIANT'S NAME		DATE	
		appeared personally before me and after being duly sworn	
signed this certification and declared that all information and statements in this certification are true, complete and correct to his/her best knowledge subject to the penalties of making a false affidavit or declaration.			
NOTARY PUBLIC EMBOSSEER SEAL	STATE OF MISSOURI		COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS		
	DAY OF		19
	NOTARY PUBLIC SIGNATURE		MY COMMISSION EXPIRES
NOTARY PUBLIC NAME (TYPED OR PRINTED)		USE RUBBER STAMP IN CLEAR AREA BELOW.	

MO 419-1381 (6-87)

SECTION A - SUMMARY OF EXPERIENCE REQUIREMENTS

Two (2) years experience acceptable to the Board in the practice of public accounting under the supervision of a certified public accountant holding a live permit to practice issued by this or another state. The experience shall consist solely of experience gained in the performance of activities generally performed by CPAs, including but not limited to, financial audits, reviews, compilations, management audits, operational audits, compliance audits, management advisory or consulting services, tax advisory services, tax return preparation and financial planning services and shall be under the level of supervision specified in 4 CSR 10-2.061.

Two (2) years experience gained while employed full time by the Missouri State Auditor, Missouri State Treasurer, Missouri Secretary of State, or any department created by Article IV of the Constitution of Missouri, or any governmental unit transferred to a department of the State of Missouri by a type III transfer under the Omnibus Reorganization Act of 1974 or any amendments thereto, or an appropriations committee of the Missouri General Assembly; provided the elected state office holder, department director, transferred governmental unit head or appropriations staff director or the equivalent, as the case may be, holds a C.P.A. certificate and permit issued by this or another state and provides the level of supervision set forth in 4 CSR 10-2.061 and the office is registered with the Board as required by 4 CSR 10-2.112.

Two (2) years experience gained while employed full time by a federal audit agency or in the office of an inspector general of the United States in an occupational code of 510, 511, 512 or the equivalent provided the applicant's supervisor is grade GM-15 or above, holds a CPA certificate and live permit from this or another state and provides the level of experience set forth in 4 CSR 10-2.061, and the office is registered with the Board as required by 4 CSR 10-2.112.

Four (4) years experience acceptable to the Board in the performance of activities generally performed in governmental accounting, budgeting or auditing, including the auditing of tax returns, as an employee of the state of Missouri, a political subdivision of this state or the United States government under the supervision of a CPA holding a live permit issued by this or another state, when the activities have been performed under the level of supervision set forth in 4 CSR 10-2.061, and the office is registered with the Board as required by 4 CSR 10-2.112.

Two (2) years of satisfactory experience acceptable to the Board as a certified public accountant in the fulltime, legal practice of public accounting in another state while holding a live permit from the other state. The experience shall consist solely of activities generally performed by CPAs, including but not limit to, financial audits, reviews, compilations, management audits, operational audits, compliance audits, management advisory or consulting services, tax advisory services, tax return preparation and financial planning services.

One (1) year of experience acceptable to the Board in the practice of public accounting under the supervision of a CPA holding a permit issued by this or another state under the level of supervision set forth in 4 CSR 10-2.061 and four (4) years experience as an Internal Revenue Agent for the United States Internal Revenue Service, with at least two (2) years at field agent experience, GS-11 or above.

Supervision - "Supervision" as used in section 326.210 and 4 CSR 10-2.061, shall mean personal supervision provided by a certified public accountant holding a live permit to practice from this or another state who is involved in directing the efforts of the applicant. Elements of supervision shall include planning, administration, instruction of assistants, keeping informed of significant problems encountered and reviewing the work performed.

Part-time public accounting experience - The two year public accounting experience requirement may be fulfilled by part-time work. 2,000 hours of part-time work is equivalent to one year of fulltime employment, with no more than 40 hours in any week. Applicants relying on part-time experience must submit a schedule (signed by the CPA who is the applicant's employer or supervisor) listing the hours worked each week.

4 CSR 10-2.070 Renewal of Permits

PURPOSE: This rule clarifies requirements of the statutes pertaining to the renewal of the permit to practice public accounting by certified public accountants and public accountants in this state.

- (1) Individuals. Permits shall be issued for a licensing period of one (1) year beginning on October 1 and expiring on September 30 and shall be renewed annually.
- (2) Partnerships, Limited Liability Companies and Professional Corporations. Permits shall be issued for a licensing period of one (1) year beginning on November 1 and expiring on October 31 and shall be renewed annually.
- (3) Each certified public accountant or public accountant shall provide the board with the following information at the time of application for renewal of his/her individual permit to practice: residence address; business connection or employer; business address; details regarding any conviction of any criminal offense other than a traffic violation; details regarding any suspension, revocation or cancellation of the certificate or permit to practice by any jurisdiction; details regarding any suspension, revocation or restriction of his/her right to practice by the Internal Revenue Service, Securities Exchange Commission or any other federal or state agency; details regarding any judgments rendered against the licensee for professional malpractice; and details regarding any willful violation of the rules and standards of professional conduct governing the practice of public accounting. Each licensee shall notify the board in writing within thirty (30) days of any change occurring during the renewal period.
- (4) All employees, representatives and agents practicing public accounting in Missouri and all Missouri resident partners, members, managers and shareholders of firms, partnerships, limited liability companies, and professional corporations who hold Missouri certificates are required to have live permits to practice.
- (5) Permit renewal applications will be mailed to each licensee at the last known address at least thirty (30) days before the permit expiration date. Failure to receive this notice does not relieve the licensee of the obligation annually to renew the permit to practice.
- (6) An applicant who has allowed his/her permit to expire because s/he was not employed in public accounting in Missouri and who is reentering the practice of public accounting in Missouri shall apply for a permit to practice within sixty (60) days of the date s/he reenters public accounting. If an application for a permit to practice is not received by the board within sixty (60) days after the date the applicant reenters the practice of public accounting in Missouri, the applicant is required to pay the permit fee plus a delinquent fee for each month or portion of a month for which a permit is required.
- (7) Before a current permit to practice will be issued, an applicant must pay all required fees and penalties, which s/he has not paid previously, for all years the applicant was engaged in the practice of public accounting in Missouri subsequent to October 13, 1967. No permit shall be issued or reinstated until the application is approved by the board and all required fees and penalties are paid by the applicant.

AUTHORITY: sections 326.110, RSMo Supp. 1993 and 620.010.15(2), RSMo 1986. Original rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded and readopted: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Aug. 6, 1981, effective Dec. 11, 1981. Amended: Filed Feb. 9, 1982, effective May 13, 1982. Amended: Filed March 14, 1984, effective July 12, 1984. Amended: Filed April 18, 1989, effective July 27, 1989. Amended: Filed Oct. 13, 1993, effective May 9, 1994.*

**Original authority: 326.110 RSMo 1943, amended 1977, 1981, 1984, 1993 and 620.010.15(2), RSMo 1973, amended 1981, 1983, 1986, 1989, 1990, 1993.*



STATE OF MISSOURI
DEPARTMENT OF ECONOMIC DEVELOPMENT
DIVISION OF PROFESSIONAL REGISTRATION
P.O. Box 7004, Jefferson City, MO 65102
(314) 751-0012

MISSOURI STATE BOARD OF ACCOUNTANCY
APPLICATION TO RENEW PERMIT TO PRACTICE
CERTIFIED PUBLIC ACCOUNTANT - INDIVIDUAL
October 1, 1991 - September 30, 1992

FEE: \$72.00

AC FILE NO.
CERTIFICATE NO.

NEW BUSINESS AFFILIATION

NEW BUSINESS ADDRESS:

RESIDENCE ADDRESS:

NEW RESIDENCE ADDRESS:

INSTRUCTIONS

1. This is the application to renew your certified public accountant permit. You may apply for your permit renewal upon receipt of this application.
2. THIS ENTIRE APPLICATION MUST BE RETURNED WITH THE PROPER RENEWAL FEE BY THE APPLICATION DUE DATE OF AUGUST 1, 1991.
3. Use the enclosed envelope to return the renewal application and renewal fee of \$72, payable to the MISSOURI STATE BOARD OF ACCOUNTANCY.
4. IF YOUR NAME AND/OR ADDRESS HAS CHANGED FROM THAT PRINTED ON THIS FORM, PLEASE MARK OUT AND CLEARLY PRINT THE NEW INFORMATION IN THE SPACE PROVIDED.
5. All fees are non-refundable.
6. You may not practice after October 1, 1991 unless you renew by the renewal date.
7. Your permit cannot be renewed unless you have satisfied the applicable continuing education requirements.
8. Answer the following questions. For any "yes" answer, give details (if not already submitted) in a separate letter to the board.
 - a. Have you ever been found guilty, or entered a plea of guilty or nolo contendere, for any offense other than minor traffic violations in a criminal prosecution under the laws of any state or of the United States, whether or not sentence was imposed, including suspended imposition of sentence or suspended execution of sentence? yes____ no____
 - b. Have you ever had a CPA certificate or permit denied, placed on probation, suspended, revoked, disciplined or otherwise restricted by an jurisdiction or has your right to practice been denied, placed on probation, suspended, revoked, disciplined or otherwise restricted by the IRS, SEC or any other federal or state agency? yes____ no____
 - c. Have you ever willfully violated the rules and standards of professional conduct governing the practice of public accounting? yes____ no____
 - d. Have any judgments been rendered against you for professional malpractice? yes____ no____

Please read carefully the instructions on this application and when completed, sign the form where needed.

I declare that all statements or representations contained in or attached to this form are made under oath or affirmation and are true and correct to my best knowledge under penalty of section 575.060 RSMo which specifies that anyone who makes a false statement in writing with intent to mislead a public official in the performance of his official duties is guilty of a class B misdemeanor.

Signature: _____ Date: _____

A LICENSE WILL NOT BE ISSUED WITHOUT THE CORRECT FEE STATED ABOVE AND
SUBMISSION OF THIS PROPERLY COMPLETED FORM
PLEASE ALLOW 60 DAYS FOR THE PROCESSING OF YOUR RENEWAL PERMIT

STATE OF MISSOURI
DEPARTMENT OF ECONOMIC DEVELOPMENT
DIVISION OF PROFESSIONAL REGISTRATION
P.O. Box 7004, Jefferson City, MO 65102
(314) 751-0012

MISSOURI STATE BOARD OF ACCOUNTANCY
APPLICATION TO RENEW PERMIT TO PRACTICE
CERTIFIED PUBLIC ACCOUNTANT - INDIVIDUAL

October 1, 1991 - September 30, 1992

FEE: \$72.00

AC FILE NO.
CERTIFICATE NO.

NEW BUSINESS AFFILIATION

NEW BUSINESS ADDRESS:

BUSINESS AFFILIATION AND ADDRESS:

NEW RESIDENCE ADDRESS:

INSTRUCTIONS

1. This is the application to renew your certified public accountant permit. You may apply for your permit renewal upon receipt of this application.
2. THIS ENTIRE APPLICATION MUST BE RETURNED WITH THE PROPER RENEWAL FEE BY THE APPLICATION DUE DATE OF AUGUST 1, 1991.
3. Use the enclosed envelope to return the renewal application and renewal fee of \$72, payable to the MISSOURI STATE BOARD OF ACCOUNTANCY.
4. IF YOUR NAME AND/OR ADDRESS HAS CHANGED FROM THAT PRINTED ON THIS FORM, PLEASE MARK OUT AND CLEARLY PRINT THE NEW INFORMATION IN THE SPACE PROVIDED.
5. All fees are non-refundable.
6. You may not practice after October 1, 1991 unless you renew by the renewal date.
7. Your permit cannot be renewed unless you have satisfied the applicable continuing education requirements.
8. Answer the following questions. For any "yes" answer, give details (if not already submitted) in a separate letter to the board.
 - a. Have you ever been found guilty, or entered a plea of guilty or nolo contendere for any offense other than minor traffic violations in a criminal prosecution under the laws of any state or of the United States, whether or not sentence was imposed, including suspended imposition of sentence or suspended execution of sentence? yes____ no____
 - b. Have you ever had a CPA certificate or permit denied, placed on probation, suspended, revoked, disciplined or otherwise restricted by an jurisdiction or has your right to practice been denied, placed on probation, suspended, revoked, disciplined or otherwise restricted by the IRS, SEC or any other federal or state agency? yes____ no____
 - c. Have you ever willfully violated the rules and standards of professional conduct governing the practice of public accounting? yes____ no____
 - d. Have any judgments been rendered against you for professional malpractice? yes____ no____

Please read carefully the instructions on this application and when completed, sign the form where needed.

I declare that all statements or representations contained in or attached to this form are made under oath or affirmation and are true and correct to my best knowledge under penalty of section 575.060 RSMo which specifies that anyone who makes a false statement in writing with intent to mislead a public official in the performance of his official duties is guilty of a class B misdemeanor.

Signature: _____ Date: _____

**A LICENSE WILL NOT BE ISSUED WITHOUT THE CORRECT FEE STATED ABOVE AND
SUBMISSION OF THIS PROPERLY COMPLETED FORM**

PLEASE ALLOW 60 DAYS FOR THE PROCESSING OF YOUR RENEWAL PERMIT



STATE OF MISSOURI
DEPARTMENT OF ECONOMIC DEVELOPMENT
DIVISION OF PROFESSIONAL REGISTRATION
P.O. Box 7003, Jefferson City, MO 65102
(314) 751-2334

MISSOURI STATE BOARD OF ACCOUNTANCY
APPLICATION TO RENEW PERMIT TO PRACTICE
CERTIFIED PUBLIC ACCOUNTANT PARTNERSHIP
November 1, 1991 - October 31, 1992

FEE: \$90.00

Registration No.

INSTRUCTIONS

1. This is the application to renew your certified public accountant partnership permit. You may apply for your permit renewal upon receipt of this application.
2. THIS ENTIRE APPLICATION MUST BE RETURNED WITH THE PROPER RENEWAL FEE BY THE APPLICATION DUE DATE OF SEPTEMBER 1, 1991.
3. Use the enclosed envelope to return the renewal application and the renewal fee of \$90.00, payable to the MISSOURI STATE BOARD OF ACCOUNTANCY. Do not enclose any other item in the envelope.
4. All fees are non-refundable.
5. You may not practice after November 1, 1991, unless you renew by the renewal date.
6. Complete all pages of this application, making any necessary corrections, deletions, or additions to the information printed on pages 2 and 3. If your firm has any partners who practice in other states, attach a separate sheet listing names and addresses of the out-of-state partners.
7. Attach a separate sheet listing any actions by state boards or state or federal agencies affecting the validity or good standing of certificates or permits held by partners of the firm.
8. THE FIRM'S PERMIT CANNOT BE ISSUED UNTIL ALL PARTNERS WHO ARE PRACTICING IN THIS STATE HAVE RENEWED THEIR PERMITS TO PRACTICE.
9. Sign the following affidavit, have it notarized and return all three pages of the application form.

AFFIDAVIT

I hereby declare that I am a partner of the firm and that all information and statements in this application, including attached lists, are true, complete and correct to my best knowledge subject to the penalties of making a false affidavit or declaration.

Signature: _____ Date _____

State of Missouri)
County of _____)
or City of St. Louis)

_____ appeared personally before me and after being duly sworn signed this application and declared that all information and statements in this application are true, complete and correct to his/her knowledge subject to the penalties of making a false affidavit or declaration.

Sworn to and subscribed before me this _____ day of _____, 19____.

_____ Notary Public

A LICENSE WILL NOT BE ISSUED WITHOUT THE CORRECT FEE STATED ABOVE AND
SUBMISSION OF THIS PROPERLY COMPLETED FORM
PLEASE ALLOW 30 DAYS FOR THE PROCESSING OF YOUR RENEWAL PERMIT

Registration No.

Page 2

1. A permit will be sent to each of the offices listed below. Make any necessary corrections, additions or deletions to the information provided.

OFFICE NO.	ADDRESS
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Registration No.

Page 3

2. The following is a complete list of the names and certificate numbers of all partners practicing public accounting in Missouri designating the office to which the partner is assigned.

(Make necessary corrections to the information provided to explain all withdrawals, transfers and admissions giving the effective date of the action. Attach a separate sheet if necessary.)

NAME

OFFICE
NO.

CERT
NO.

STATE OF MISSOURI
DEPARTMENT OF ECONOMIC DEVELOPMENT
DIVISION OF PROFESSIONAL REGISTRATION
P.O. Box 7004, Jefferson City, MO 65102
(314) 751-0012

MISSOURI STATE BOARD OF ACCOUNTANCY
APPLICATION TO RENEW PERMIT TO PRACTICE
CPA PROFESSIONAL CORPORATION

November 1, 1991 - October 31, 1992

FEE: \$90.00

Sec. of State No.

INSTRUCTIONS

1. This is the application to renew your CPA professional corporation permit. You may apply for your permit renewal upon receipt of this application.
2. THIS ENTIRE APPLICATION MUST BE RETURNED WITH THE PROPER RENEWAL FEE BY THE APPLICATION DUE DATE OF September 1, 1991.
3. Use the enclosed envelope to return the renewal application and the renewal fee of \$90.00, payable to the MISSOURI STATE BOARD OF ACCOUNTANCY. Do not enclose any other item in the envelope.
4. All fees are non-refundable.
5. You may not practice after November 1, 1991, unless you renew by the renewal date.
6. Complete all pages of this application, making any necessary corrections, deletions, or additions to the information printed on pages 2 and 3. If your corporation has any shareholders who practice in other states, attach a separate sheet listing names and addresses of the out-of-state shareholders.
7. Attach a separate sheet listing any actions by state boards or state or federal agencies affecting the validity or good standing of certificates or permits held by shareholders of the corporation.
8. THE CORPORATION'S PERMIT CANNOT BE ISSUED UNTIL ALL SHAREHOLDERS WHO ARE PRACTICING IN THE STATE HAVE RENEWED THEIR PERMITS TO PRACTICE.
9. Sign the following affidavit, have it notarized and return all three pages of the application form.

AFFIDAVIT

I hereby declare that I am the president or managing officer of the corporation and all information and statements in this application, including attached lists, are true, complete and correct to my best knowledge subject to the penalties of making a false affidavit or declaration.

Signature: _____ Date _____

State of Missouri)
County of _____)
or City of St. Louis)

_____ appeared personally before me and after being duly sworn signed this application and declared that all information and statements in this application are true, complete and correct to his/her knowledge subject to the penalties of making a false affidavit or declaration.

Sworn to and subscribed before me this _____ day of _____ 19____.

Notary Public

**A LICENSE WILL NOT BE ISSUED WITHOUT THE CORRECT FEE STATED ABOVE AND
SUBMISSION OF THIS PROPERLY COMPLETED FORM
PLEASE ALLOW 60 DAYS FOR THE PROCESSING OF YOUR RENEWAL PERMIT**



Sec. of State No.

Page 2

1. A permit will be sent to each of the offices listed below. Make any necessary corrections, additions or deletions to the information provided.

OFFICE NO.	ADDRESS
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Sec. of State No.

Page 3

2. The following is a complete list of the names and certificate numbers of all shareholders practicing public accounting in Missouri designating the office held (if any) and the public accounting office to which the shareholder is assigned.

(Make necessary corrections to the information provided to explain all withdrawals, transfers and admissions giving the effective date of the action. Attach a separate sheet if necessary.)

NAME	OFFICE NO.	CERT NO.	OFFICE HELD
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**4 CSR 10-2.075 Reinstatement of Permits to Practice**

PURPOSE: This rule establishes requirements for reinstatement of a permit to practice. It specifies that if more than two years have elapsed since the expiration of the applicant's original permit, s/he must have completed one hundred twenty hours of continuing education courses in the three years prior to application. The rule is intended to assure that licensees have kept up to date with changes in the profession.

(1) The holder of a certificate issued under section 326.060, RSMo whose permit has expired and who has not renewed his/her permit within two (2) years after the expiration date may apply for reinstatement of his/her permit.

(2) The board shall not reinstate the permit of any certificate holder if more than two (2) years have elapsed since the expiration of his/her permit unless—

(A) That person submits evidence to the board that s/he has completed one hundred twenty (120) hours of continuing professional education during the three (3) years previous to making application for reinstatement of the permit with not less than twenty (20) hours in the year immediately preceding the date of application for reinstatement; or

(B) That person agrees to a regular program to obtain the required one hundred twenty (120) hours of continuing professional education within one (1) year of applying for reinstatement.

(3) Continuing education courses required under section (2) of this rule shall comply with the provisions of the current continuing education requirements as set forth in 4 CSR 10-4.020, 4 CSR 10-4.030, and 4 CSR 10-4.040 and 4 CSR 10-4.050(4).

(4) No permit shall be reinstated until the applicant pays all required fees and penalties, which s/he has not paid previously, for any periods during which s/he was practicing public accounting in Missouri.

AUTHORITY: section 326.110, RSMo Supp. 1995. Original rule filed June 13, 1984, effective Oct. 11, 1984. Amended: Filed July 15, 1985, effective Dec. 12, 1985. Amended: Filed Jan. 26, 1995, effective July 30, 1995. Amended: Filed Sept. 4, 1996, effective March 30, 1997.*

**Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993, 1995.*



MISSOURI STATE BOARD
OF ACCOUNTANCY

P.O. BOX 613
JEFFERSON CITY, MO 65102

APPLICATION FOR REINSTATEMENT OF PERMIT TO PRACTICE PUBLIC ACCOUNTING

INSTRUCTIONS

1. Print or type all answers. Answer all questions.
2. Submit the following:
 - a. Continuing Education Reporting Forms providing evidence that you have completed 120 hours of continuing education courses in the 3 years immediately preceding your Application for Reinstatement.
 - b. Check in the amount of \$72 payable to Missouri State Board of Accountancy
3. All fees are nonrefundable and cannot be applied to another application.

I have read Chapter 326 RSMo and the Board's regulations and hereby apply for reinstatement of a permit to practice public accounting and provide the following facts to establish my qualifications:

FULL NAME	FIRST	MIDDLE	LAST
RESIDENCE ADDRESS (STREET & APT. NO., CITY, STATE, ZIP CODE)			
NAME OF EMPLOYER OR BUSINESS AFFILIATION			
BUSINESS ADDRESS (STREET, CITY, STATE, ZIP CODE)			
TELEPHONE NO. ▶	RESIDENCE	BUSINESS	SOCIAL SECURITY NO.*
MISSOURI C.P.A. CERTIFICATE NUMBER ▶			DATED
EXPIRATION DATE OF YOUR LAST PERMIT TO PRACTICE IN MISSOURI			
ARE YOU PRACTICING OR DO YOU INTEND TO PRACTICE PUBLIC ACCOUNTING IN MISSOURI?			<input type="checkbox"/> YES <input type="checkbox"/> NO
IF YES, ON A <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME BASIS.			
HAVE YOU EVER BEEN KNOWN BY A NAME OTHER THAN THE ONE SHOWN ON THIS APPLICATION?			<input type="checkbox"/> YES <input type="checkbox"/> NO
IF YES, LIST ▶	OTHER NAME(S)		
<i>*Information regarding your social security number is requested on a voluntary basis. It will be used by the Board only for identification purposes.</i>			
FOR BOARD USE IN			
APPROVED	REJECTED	DATE	FEES

MO 419-1846 (2-92)



LIST ALL EMPLOYMENT FOR THE LAST TEN YEARS OR SINCE YOUR PERMIT TO PRACTICE IN MISSOURI EXPIRED (WHICHEVER IS SHORTER). ATTACH ADDITIONAL PAGES IF NECESSARY.

PERIOD						NAME OF EMPLOYER OR FIRM	ADDRESS
FROM			TO				
MO.	DAY	YR.	MO.	DAY	YR.		

Answer the following questions: (For any "Yes" answers, submit details.)

a. Have you ever been found guilty, or entered a plea of guilty or nolo contendere, in a criminal prosecution under the laws of any state or of the United States, for any offense other than a minor traffic violation, whether or not sentence was imposed, including suspended imposition of sentence or suspended execution of sentence? ☐ YES ☐ NO

b. If you hold (or have ever held) a certificate as a CPA or public accountant of any other state or political subdivision of the U.S., has it or you ever been disciplined or otherwise restricted? ☐ YES ☐ NO

If Yes, what state and when? ▶

c. Have you ever been enrolled to practice before the U.S. Treasury Department or any governmental body or agency? ☐ YES ☐ NO

If yes, has such right to practice ever been disciplined or otherwise restricted? ☐ YES ☐ NO

d. Have you ever had a professional or vocational license, certificate or registration denied, disciplined (including, but not limited to, probation, suspension or revocation) or otherwise restricted by any state, agency of the federal government or by any foreign country? ☐ YES ☐ NO

e. Have you ever violated the rules and standards of professional conduct governing the practice of public accounting? ☐ YES ☐ NO

I will furnish any additional information requested by the Missouri State Board of Accountancy and give the Board permission to verify all statements made in connection with this application, or to make such other investigations as the Board deems necessary.

AFFIDAVIT

ALL STATEMENTS CONTAINED IN THIS APPLICATION ARE MADE UNDER OATH OR AFFIRMATION AND ALL REPRESENTATIONS ARE TRUE AND CORRECT TO MY BEST KNOWLEDGE AND BELIEF SUBJECT TO PENALTIES OF MAKING A FALSE AFFIDAVIT OR DECLARATION.

MUST BE SIGNED IN PRESENCE OF NOTARY

SIGNATURE OF APPLICANT

DATE

APPLICANT NAME

known to me to be the person described in this application, personally appeared before me and after being duly sworn signed

this application and declared that all statements contained in this application are made under oath or affirmation and all representations are true and correct to the best knowledge and belief of the applicant signing the application subject to the penalties of making a false affidavit or declaration.

NOTARY PUBLIC EMBOSSEER SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF

19

NOTARY PUBLIC SIGNATURE

MY COMMISSION
EXPIRES

USE RUBBER STAMP IN CLEAR AREA BELOW.

NOTARY PUBLIC NAME (TYPED OR PRINTED)

4 CSR 10-2.080 Partial Examination

(Rescinded February 11, 1980)

AUTHORITY: section 326.170, RSMo 1978. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded: Filed Oct. 16, 1979, effective Feb. 11, 1980.

4 CSR 10-2.085 Limited Liability Companies

(Rescinded February 28, 2001)

AUTHORITY: section 326.110, RSMo Supp. 1995. Original rule filed Oct. 13, 1993, effective May 9, 1994. Amended: Filed Sept. 4, 1996, effective March 30, 1997. Rescinded: Filed Aug. 31, 2000, effective Feb. 28, 2001.

4 CSR 10-2.090 Professional Corporations

(Rescinded February 28, 2001)

AUTHORITY: section 326.110, RSMo Supp. 1995. Original rule filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Nov. 10, 1981, effective April 11, 1982. Amended: Filed March 2, 1988, effective July 28, 1988. Amended: Filed March 2, 1988, effective July 28, 1988. Amended: Filed Sept. 30, 1988, effective Feb. 11, 1989. Amended: Filed Sept. 4, 1996, effective March 30, 1997. Rescinded: Filed Aug. 31, 2000, effective Feb. 28, 2001.

4 CSR 10-2.095 Ownership of CPA Firms

PURPOSE: This rule clarifies the statutes pertaining to ownership of firms of certified public accountants and public accountants.

(1) Limited Liability Companies (L.L.C.).

(A) Ownership. Only the following may have a member's interest in a L.L.C.:

1. Natural persons who hold both a certificate as a C.P.A. and a current permit to practice public accounting issued by this state, another state or territory of the United States or the District of Columbia, or any state, country or province of another country if the other state or country or province of another country grants reciprocity licensure to holders of C.P.A. certificates issued by this state;

2. Domestic or foreign general partnerships, including limited liability partnerships, in which all of the partners hold both a certificate as a C.P.A. and a current permit to practice public accounting issued by this state, another state or territory of the United States, the District of Columbia or any other

country or state or province of another country if the other country or state or province of another country grants reciprocity licensure to holders of C.P.A. certificates issued by this state;

3. Professional corporations holding a permit to practice public accounting issued by this state or foreign professional corporations authorized by law in this state to practice public accounting. All shareholders of either a domestic or foreign professional corporation shall own their shares in their own right and shall be the beneficial owners of the equity capital ascribed to them;

4. Limited liability companies (L.L.C.) holding a permit to practice public accounting issued by this state or foreign L.L.C. authorized by law in this state to practice public accounting. All members of either a domestic or foreign L.L.C. shall own their member's interest in their own right; and

5. Trusts, created pursuant to revocable trust agreements, of which the trustee is a natural person who holds a certificate as a C.P.A. and a permit to practice public accounting issued by this state, another state or territory of the United States or District of Columbia, provided that the trustee is also the settler and beneficiary of the trust during his/her lifetime and that all trustees of the trust, if there are multiple trustees, hold a certificate as a C.P.A. and a permit to practice public accounting issued by this state, another state or territory of the United States or the District of Columbia.

(B) Transfer of Member's Interest. Provisions shall be made in the Articles of Organization or in Restated Articles of Organization and in any merger or consolidation document, which shall require that a member who, for whatever reasons, ceases to be eligible to be a member to dispose of all of his/her membership interest within a reasonable period of time to a person qualified to be a member or to the L.L.C.

(2) Professional Corporations.

(A) Ownership. A professional corporation may issue shares only to the following:

1. Natural persons who hold a certificate as a C.P.A. and a current permit to practice public accounting issued by this state, another state or territory of the United States or the District of Columbia, or any other country or state or province of another country if the other country or state or province of another country grants reciprocity licensure to holders of C.P.A. certificates issued by this state;

2. Domestic or foreign general partnerships, including limited liability partnerships, in which all of the partners hold both a certificate as a C.P.A. and a current permit to practice public accounting issued by this

state, another state or territory of the United States, the District of Columbia or any other country or state or province of another country if the other country or state or province of another country grants reciprocity licensure to holders of C.P.A. certificates issued by this state;

3. Professional corporations holding a permit to practice issued by this state or foreign professional corporations authorized by law in this state to practice public accounting. Shareholders at all times shall own their own shares in their own right and shall be the beneficial owners of the equity capital ascribed to them;

4. Limited liability companies (L.L.C.) holding a permit to practice public accounting issued by this state or foreign L.L.C. authorized by law in this state to practice public accounting. All members of either a domestic or foreign L.L.C. shall own their member's interest in their own right; and

5. Trusts, created pursuant to revocable trust agreements, of which the trustee is a natural person who holds a certificate as a C.P.A. and a permit to practice public accounting issued by this state, another state or territory of the United States or District of Columbia, provided that the trustee is also the settler and beneficiary of the trust during his/her lifetime and that all trustees of the trust, if there are multiple trustees, hold a certificate as a C.P.A. and a permit to practice public accounting issued by this state, another state or territory of the United States or the District of Columbia.

(B) Transfer of Shares. Provisions shall be made requiring any shareholder who ceases to be eligible to be a shareholder to dispose of all of his/her shares within a reasonable period to a person qualified to be a shareholder or to the corporation or association.

(3) Partnerships, Sole-Proprietorships, and Other Business Entities.

(A) Ownership. A partnership, sole-proprietorship or other lawful business entity, as the case may be, may issue ownership interest only to the following:

1. Natural persons who hold a certificate as a C.P.A. and a current permit to practice public accounting issued by this state, another state or territory of the United States or the District of Columbia, or any other country or province of another country if the other country or state or province of another country grants reciprocity licensure to holders of C.P.A. certificates issued by this state;

2. Domestic or foreign general partnerships, including limited liability partnerships, in which all the partners hold both a certificate as a C.P.A. and a current permit to practice public accounting issued by this state, another state or territory of the United States,

the District of Columbia or any other country or state or province of another country if the other country or state or province of another country grants reciprocity licensure to holders of C.P.A. certificates issued by this state;

3. Professional corporations holding a permit to practice issued by this state or foreign professional corporations authorized by law in this state to practice public accounting. Shareholders at all times shall own their own shares in their own right and shall be the beneficial owners of the equity capital ascribed to them;

4. Limited liability companies (L.L.C.) holding a permit to practice public accounting issued by this state or foreign L.L.C. authorized by law in this state to practice public accounting. All members of either a domestic or foreign L.L.C. shall own their member's interest in their own right; and

5. Trusts, created pursuant to revocable trust agreements, of which the trustee is a natural person who holds a certificate as a C.P.A. and a permit to practice public accounting issued by this state, another state or territory of the United States or District of Columbia, provided that the trustee is also the settler and beneficiary of the trust during his/her lifetime and that all trustees of the trust, if there are multiple trustees, hold a certificate as a C.P.A. and permit to practice accounting issued by this state, another state or territory of the United States or the District of Columbia.

(B) Transfer of Interest. Provisions shall be made requiring any interest holder who ceases to be eligible to be an interest holder to dispose of all of his/her interest within a reasonable period to a person qualified to be an interest holder of the firm.

AUTHORITY: sections 326.021, 326.040 and 326.050, RSMo 1994 and 326.110, RSMo Supp. 1999. Original rule filed Aug. 31, 2000, effective Feb. 28, 2001.

**Original authority: 326.021, RSMo 1967, amended 1977; 326.040, RSMo 1943, amended 1967, 1977, 1981; 326.050, RSMo 1943, amended 1945, 1977; and 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993, 1995.*

4 CSR 10-2.100 Violation of the Accountancy Law

(Rescinded January 13, 1979)

AUTHORITY: section 326.170, RSMo Supp. 1977. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.

4 CSR 10-2.101 Resident Manager

PURPOSE: This rule clarifies the term *resident manager* as used in section 326.055, RSMo.

(1) A resident manager of an office is a certified public accountant (C.P.A.) or public accountant holding a live permit to practice, issued under section 326.210, RSMo and currently practicing public accounting who has direct supervision of the office and who, in addition, oversees the planning, administration, direction and review of the services being performed by that office.

AUTHORITY: section 326.110, RSMo Supp. 1993.* Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Dec. 15, 1983, effective April 12, 1984.

**Original authority 1943, amended 1977, 1981, 1984, 1993.*

4 CSR 10-2.110 Other Rulings

(Rescinded January 13, 1979)

AUTHORITY: section 326.170, RSMo Supp. 1977. This version of rule filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed October 3, 1974, effective Oct. 13, 1974. Rescinded: Filed Sept. 13, 1978, effective Jan. 13, 1979.

4 CSR 10-2.111 Registration of Each Office of Public Accounting

PURPOSE: This rule clarifies the requirements of section 326.055, RSMo regarding annual registration of each office established and maintained for the practice of public accounting or out of which a certified public accountant or public accountant practices or offers to practice public accounting.

(1) Each office established, registered or maintained for the practice of public accounting by a certified public accountant (C.P.A.) or firm, partnership, limited liability company or professional corporation of C.P.A.s or by a public accountant (P.A.) or firm, partnership, limited liability company or professional corporation of public accountants out of which a C.P.A. or P.A. practices or offers to practice public accounting shall be registered with the board annually. Registration shall be on a form provided by the board and shall include the name and certificate number of the resident manager of each office.

(2) Notice shall be given to the board within thirty (30) days of any change of an office address, change of resident manager for an existing office, the address of any additional office opened for the practice of public accounting or of the closing of any office. No form is provided by the board for this notice, but the notice must be in writing and must be clearly headed with "Notice of New Office," "Change of Address of Office," "Change of Resident Manager" or "Closing of Office" and in the case of a new office must contain the name and certificate number of the resident manager.

(3) As a part of the annual registration of each office established and maintained for the practice of public accounting or out of which a C.P.A. or P.A. practices or offers to practice public accounting, the sole practitioner or partner, president or managing officer of a firm, partnership, limited liability company, or professional corporation shall complete an affidavit that all of his/her employees, its resident partners or its members and managers, shareholders in Missouri, or any combination of these, who are Missouri C.P.A.s or P.A.s have applied for a current permit to practice public accounting, and all of his/her employees, its resident partners, its members and managers or shareholders in Missouri, or any combination of these, who hold a C.P.A. certificate issued by another state have applied for a Missouri C.P.A. certificate by reciprocity and a current permit to practice.

(4) The provisions of this rule are declared severable. If any provision of this rule is held invalid by a court of competent jurisdiction, the remaining provisions of this rule shall remain in full force and effect, unless otherwise determined by a court of competent jurisdiction to be invalid.

AUTHORITY: sections 326.110, RSMo Supp. 1993 and 326.170, RSMo 1986.* Original rule filed Sept. 11, 1974, effective Sept. 21, 1974. Amended: Filed Oct. 3, 1974, effective Oct. 13, 1974. Amended: Filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed April 1, 1986, effective July 11, 1986. Amended: Filed April 14, 1987, effective July 23, 1987. Amended: Filed April 9, 1993, effective Oct. 10, 1993. Amended: Filed Oct. 13, 1993, effective May 9, 1994.

**Original authority: 326.110, RSMo 1943, amended 1977, 1981, 1984, 1993 and 326.170, RSMo 1943, amended 1949, 1977, 1981.*



MISSOURI STATE BOARD
OF ACCOUNTANCY

P.O. BOX 613
JEFFERSON CITY, MISSOURI 65102

APPLICATION FOR REGISTRATION OF A PUBLIC ACCOUNTING OFFICE

INSTRUCTIONS

COMPLETE THE REGISTRATION FORM AND RETURN TO THE BOARD AT THE ADDRESS LISTED ON THIS APPLICATION. A SEPARATE REGISTRATION FORM MUST BE FILED FOR EACH PUBLIC ACCOUNTING OFFICE. EACH OFFICE MUST BE REGISTERED ANNUALLY

TO BE COMPLETED BY RESIDENT MANAGER OF THE OFFICE

NAME OF PRACTICE UNIT		TELEPHONE NO	
ADDRESS (STREET/P.O. BOX, CITY, STATE, ZIP CODE)			
NAME OF RESIDENT MANAGER		CERTIFICATE NUMBER	
NUMBER OF PROFESSIONAL PERSONNEL IN THIS OFFICE	THIS OFFICE IS OPERATED ON A <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME BASIS		
<input type="checkbox"/> LESS THAN 5 <input type="checkbox"/> 5 TO 25 <input type="checkbox"/> OVER 25	THE FOLLOWING IS AN ESTIMATE OF THIS OFFICE'S PRACTICE DEVOTED TO:		
NUMBER OF CPAs IN THE OFFICE	AUDITS	REVIEWS	COMPILATIONS
	%	%	%
	TAX	OTHER	
	%	%	

AFFIDAVIT

I HEREBY DECLARE THAT ALL EMPLOYEES AND/OR RESIDENT AND LOCAL PARTNERS OR SHAREHOLDERS PRACTICING IN THIS STATE WHO ARE MISSOURI CPAs HAVE APPLIED FOR A CURRENT MISSOURI PERMIT TO PRACTICE, AND ALL EMPLOYEES AND/OR RESIDENT AND LOCAL PARTNERS OR SHAREHOLDERS PRACTICING IN THIS STATE WHO HOLD A CPA CERTIFICATE ISSUED BY ANOTHER STATE HAVE APPLIED FOR BOTH A MISSOURI CPA CERTIFICATE BY RECIPROCITY AND A CURRENT MISSOURI PERMIT TO PRACTICE.

I FURTHER DECLARE THAT I AM THE RESIDENT MANAGER OF THE PUBLIC ACCOUNTING OFFICE AND ALL INFORMATION AND STATEMENTS CONTAINED IN OR SUBMITTED AS A PART OF THIS APPLICATION ARE TRUE, COMPLETE AND CORRECT TO MY BEST KNOWLEDGE SUBJECT TO THE PENALTIES OF MAKING A FALSE AFFIDAVIT OR DECLARATION.

MUST BE SIGNED IN PRESENCE OF NOTARY

AFFIANT'S NAME		SIGNATURE	DATE
APPEARED PERSONALLY BEFORE ME AND AFTER BEING DULY SWORN SIGNED THIS APPLICATION AND DECLARED THAT ALL INFORMATION AND STATEMENTS IN THIS APPLICATION ARE TRUE, COMPLETE AND CORRECT TO HIS/HER BEST KNOWLEDGE SUBJECT TO THE PENALTIES OF MAKING A FALSE AFFIDAVIT OR DECLARATION.			
NOTARY PUBLIC EMBOSSER SEAL	STATE OF MISSOURI		COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS		
	DAY OF		19
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES	
NOTARY PUBLIC NAME (TYPED OR PRINTED)		USE RUBBER STAMP IN CLEAR AREA BELOW.	

MO 419-1303 (4-87)